

Alcoholic Beverages Tax

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers. The tax rate for beer is 23 cents per gallon. The tax rate is 75 cents per gallon for wine and other dilute alcoholic beverages containing 14 percent or less alcohol, and \$1.35 for wine and other dilute beverages containing more than 14 percent alcohol, except wine produced in farm wineries. The rate for wine produced in farm wineries is 5 cents per gallon. The tax rate for alcohol and spirits is \$3.00 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

Table 3

Alcoholic Beverage Gallons and Revenues for 1996

Month	Beer Gallons	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Light Wine Gallons	Alcohol, Spirits & Wines Revenues	Farm Winery Gallons	Farm Winery Revenue
January	2,883,399	\$ 656,547	182,852	7,806	194,196	\$ 697,684	305	\$ 15.09
February	2,916,961	664,320	129,222	7,832	130,841	491,406	11	0.54
March	2,856,449	650,289	150,128	6,458	150,933	566,579	44	2.20
April	3,280,336	746,932	145,473	6,361	127,534	535,253	202	10.01
May	3,251,422	739,835	139,947	7,206	143,702	531,973	48	2.40
June	3,754,118	854,923	153,790	6,633	171,503	592,963	74	3.84
July	3,686,296	839,265	146,552	5,736	175,238	573,039	709	35.11
August	4,097,382	932,981	156,474	6,352	141,044	577,943	206	10.18
September ..	3,770,420	858,599	159,367	6,401	141,492	586,933	155	7.69
October	3,180,002	724,086	148,078	6,217	118,927	536,404	250	12.39
November ...	3,120,617	710,586	173,473	6,570	151,578	636,556	135	6.67
December ..	3,180,620	724,232	167,101	6,250	179,196	637,696	210	10.38
Total	39,978,022	\$9,102,595	1,852,457	79,822	1,826,184	\$6,964,429	2349	\$116.50

Chronology of Alcoholic Beverage Tax Rates*

Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3.0¢	\$.50	5.0¢	\$.15
May 1, 1937	3.5	.80	15.0	.40
May 30, 1947	4.0	1.00	20.0	.55
August 25, 1951	4.0	1.20	20.0	.55
June 1, 1963	6.0	1.60	20.0	.55
April 1, 1965	8.0	1.60	20.0	.55
July 1, 1972	10.0	2.00	75.0	.75
June 1, 1977	11.0	2.25	85.0	.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35

*Tax per gallon.